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Impacted IRMs: 13.1.5, 13.1.7, 13.1.17, 13.1.18, 13.1.19

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Melissa J. Snell
Deputy National Taxpayer Advocate

SUBJECT: Implementation of Arbitration Decision re: 2007 Revisions to
IRM 13.1

On November 1, 2007, the National Treasury Employees Union (NTEU) filed a National Grievance TAS Operations and simultaneously invoked arbitration over changes made by the Taxpayer Advocate Service (TAS). On March 12, 2009, Arbitrator Javits ordered TAS to return to guidance prior to that issued in 2007 for certain sections of TAS Internal Revenue Manual (IRM) 13.1, *Taxpayer Advocate Case Procedures*. Pursuant to the Memorandum of Understanding (MOU) between the Internal Revenue Service (IRS) and NTEU signed on August 26, 2009, TAS is issuing this memo to provide guidance on the various TAS IRM 13.1 sections that were part of the arbitration decision.

The following sections of the **2007** IRM 13.1 will be retained as published:

- [13.1.5, TAS Confidentiality;](#)
- [13.1.7, TAS Case Criteria;](#) and
- [13.1.17, TAS Case Transfer Process](#)

Effective immediately, TAS shall revert to the following sections of the **2004** IRM 13.1:

- 13.1.7.3, *Case Receipt and Assignment*;
- 13.1.7.5, *Case Processing, Criteria 1-4*;
- 13.1.7.6, *Case Processing, Criteria 5-7*;
- 13.1.7.7, *Operations Assistance Request (OAR) Process*;
- 13.1.7.10, *Closing Actions*; and
- 13.1.7.12, *Reopening Cases*

IRM 13.1.18, *Processing TAS Cases*, and IRM 13.1.19, *TAS Operations Assistance Request Process*, shall be deleted.

Attachment 1 outlines the specific procedures affected by the arbitration decision. TAS Managers will discuss the contents of this memorandum at their earliest scheduled group meeting.

This guidance will be in effect until negotiations regarding impact and implementation of the IRM changes included in the arbitration decision are complete.

TAS will also provide additional training on TAS Confidentiality to all employees and reissue the *Common Sense and Good Judgment in Case Processing II* memorandum.

Attachment 1: *Impacted IRM Procedures*.

Impacted IRM Procedures

Attachment 1

IRM Procedure	IRM 13.1 Reference (2007)	IRM 13.1 Reference (2004)	Guidance to Follow
Working TAS Cases	13.1.18.1(3)	13.1.7.5(2)	Use procedures in IRM 13.1.7 (2004), available on the Case Advocacy Tools webpage.
Introduction to Initial Actions	13.1.18.2(2)	13.1.7.5.2(1)	Use procedures in IRM 13.1.7 (2004), available on the Case Advocacy Tools webpage.
Introduction to Initial Actions – Estimated Completion Date (ECD)	13.1.18.2(6)	13.1.7.5.2(6)	Use procedures in IRM 13.1.7 (2004), available on the Case Advocacy Tools webpage.
Review TAMIS Information and Review TAS Case Criteria Codes as part of Initial Actions	13.1.18.2.1(1) and 13.1.18.2.2(1)	13.1.7.5.2 and 13.1.7.6.2	Use procedures in IRM 13.1.7 (2004), available on the Case Advocacy Tools webpage.
Develop an Action Plan	13.1.18.2.3(1)	13.1.7.5.2.1(1)	Use procedures in IRM 13.1.7 (2004), available on the Case Advocacy Tools webpage.
Initial Contact	13.1.18.3(16) and 13.1.18.3(17)	13.1.7.5.2.2(11)	Use procedures in IRM 13.1.7 (2004), available on the Case Advocacy Tools webpage.
Alleviating Economic Burdens on Criteria 1-4 Cases	13.1.18.5	13.1.7.5.3(1)	Use procedures in IRM 13.1.7 (2004), available on the Case Advocacy Tools webpage.
Reviewing and Requesting Information from Taxpayers	13.1.18.6.1(2)	13.1.7.5.2.2(8)	Use procedures in IRM 13.1.7 (2004), available on the Case Advocacy Tools webpage.
TAS OAR Process	13.1.19.1(4)	13.1.7.7	Use procedures in IRM 13.1.7 (2004), available on the Case Advocacy Tools webpage.
Case Advocate OAR Responsibilities	13.1.19.5.4(2)	13.1.7.7.3.4	Use procedures in IRM 13.1.7 (2004), available on the Case Advocacy Tools webpage.
Case Advocate OAR Responsibilities	13.1.19.5.4(6)	13.1.7.7.3.4(6)	Use procedures in IRM 13.1.7 (2004), available on the Case Advocacy Tools webpage.